

FISCAL NOTE

HB 2665 - SB 2753

February 17, 2004

SUMMARY OF BILL: Levies an additional privilege tax on litigation of \$1.00 in all civil cases in circuit, chancery and general sessions courts and on all criminal cases instituted in this state. All revenue derived from such tax shall be deposited to the state general fund and earmarked for grants to local child advocacy centers. The Department of Finance and Administration will administer the grants.

ESTIMATED FISCAL IMPACT:

Increase State Revenues - Exceeds \$500,000/Earmarked

Increase State Expenditures - \$44,000

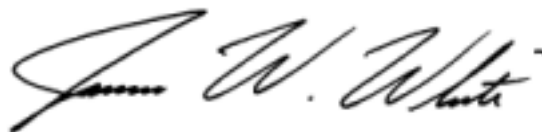
Increase Local Govt. Revenues - Exceeds \$25,000

Estimate assumes:

- the \$1.00 tax will be assessed on over 900,000 filings and counts in state and general sessions courts with an approximate 60% collection rate;
- court clerks will retain commissions for collecting the tax;
- one-time state expenditure of \$44,000 will be necessary for the Department of Revenue for changes in the tax collection system;
- Child Advocacy Centers will receive grants exceeding \$500,000.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in cursive script, appearing to read "James W. White".

James W. White, Executive Director

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